



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

FILED

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ADMINISTRATIVE NOTICE 2016-16

OFFICE WEST VIRGINIA
SECRETARY OF STATE

ADMINISTRATION OF WEST VIRGINIA TAX LAW
WITH REFERENCE TO TERMINATION OF THE WORKERS' COMPENSATION
SEVERANCE TAX AND
RESUMPTION AND TERMINATION OF THE TIMBER SEVERANCE TAX

Effective on July 1, 2016, the Workers' Compensation Severance Tax, imposed by W. VA. CODE § 11-13V-4 (2009), will be terminated. This means that any taxpayer who is subject to this tax will no longer be required to remit returns and submit payment for any period after July 1, 2016. For periods prior to July 1, 2016, this tax must be paid and reported, even when the payment and return are due after July 1, 2016. Please note that all year-end returns and payments for this tax are due by July 31, 2016. Please be advised that this tax may be terminated prior to July 1, 2016, pursuant to Executive Order. Additional notice will be provided by the State Tax Commissioner if a termination date prior to July 1, 2016, is ordered by the Governor of West Virginia.

Also effective on July 1, 2016, the Severance Tax on timber imposed by W. VA. CODE § 11-13A-3b (2006) will resume at a rate of 1.5%. This means that any taxpayer subject to this tax will pay this tax and report for periods beginning on and after July 1, 2016. However, this tax will terminate effective July 1, 2019. For periods prior to July 1, 2019, this tax must be paid and reported, even when the payment and return are due after July 1, 2019.

Please consult the State Tax Department's website, located at <http://tax.wv.gov>, for additional information.

Notice of this determination will be filed in the West Virginia Register.

Issued: April 15, 2016


Mark W. Matkovich
State Tax Commissioner